

REVENUE AND FINANCE DEPARTMENT[701]

Created by 1986 Iowa Acts, Chapter 1245.

CHAPTER 1 STATE BOARD OF TAX REVIEW— ADMINISTRATION		DIVISION II RULES GOVERNING CONTESTED CASE PROCEEDINGS COMMENCED ON OR AFTER JULY 1, 1999	
1.1(17A)	Establishment, general course and method of operations, methods by which and location where the public may obtain information or make submissions or requests	2.24(421,17A)	Definitions
1.2(17A)	Time for issuing a decision	2.25(421,17A)	Notice of appeal
1.3(17A)	Declaratory orders	2.26(421,17A)	Contents of notice of appeal
1.4(17A)	Petitions for rule making	2.27(421,17A)	Certification by director
CHAPTER 2 CONDUCT OF APPEALS, RULES OF PRACTICE AND PROCEDURE		2.28(421,17A)	Motions
DIVISION I CONDUCT OF APPEALS FOR PROCEEDINGS COMMENCED BEFORE JULY 1, 1999, AND GENERAL RULES OF PRACTICE AND PROCEDURE		2.29(421,17A)	Answer
2.1(421,17A)	Definitions	2.30(421,17A)	Docketing
2.2(421,17A)	Notice of appeal	2.31(421,17A)	Filing of papers
2.3(421,17A)	Contents of notice of appeal	2.32(421,17A)	Hearing an appeal
2.4(421,17A)	Certification by director	2.33(421,17A)	Appearances by appellant
2.5(421,17A)	Motions and special appearances	2.34(421)	Authority of state board to issue procedural orders
2.6(421,17A)	Responsive pleadings	2.35(421,17A)	Continuances
2.7(421,17A)	Docketing	2.36(421,17A)	Place of hearing
2.8(421,17A)	Filing of papers	2.37(421,17A)	Members participating
2.9(421,17A)	Hearing an appeal	2.38(421,17A)	Presiding officer
2.10(421,17A)	Amendments	2.39(421,17A)	Applicability and scope
2.11(421,17A)	Appearances by appellant	2.40(17A)	Definitions
2.12(421)	Authority of chairperson to enter prehearing and procedural orders	2.41(421,17A)	Time requirements
2.13(421,17A)	Prehearing procedure	2.42(421,17A)	Notice of appeal
2.14(421,17A)	Continuances	2.43(421,17A)	Contents of notice of appeal
2.15(421,17A)	Place of hearing	2.44(421,17A)	Certification by director
2.16(421,17A)	Members participating	2.45(421,17A)	Answer
2.17(421,17A)	Presiding officer	2.46(421,17A)	Docketing
2.18(421,17A)	Rulings of the chair	2.47(421,17A)	Appearances by appellant
2.19(421,17A)	Rules of evidence	2.48(421,17A)	Place of hearing
2.20(421,17A)	Transcript of hearing	2.49(421,17A)	Transcript of hearing
2.21(421,17A)	Suspension or alterations of rules	2.50(421,17A)	Requests for contested case
2.22(17A)	Declaratory rulings	2.51(421,17A)	Notice of hearing
2.23(17A)	Petitions for rule making	2.52(17A)	Presiding officer
		2.53(421,17A)	Transfer of case for hearing or appeal
		2.54(17A)	Waiver of procedures
		2.55(17A)	Telephone proceedings
		2.56(421,17A)	Disqualifications
		2.57(421,17A)	Consolidation and severance
		2.58(17A)	Service and filing of pleadings and other papers
		2.59(421,17A)	Discovery
		2.60(421,17A)	Subpoenas
		2.61(421,17A)	Motions
		2.62(421,17A)	Prehearing conference
		2.63(421,17A)	Continuances
		2.64(17A)	Withdrawals
		2.65(421,17A)	Intervention
		2.66(421,17A)	Hearing procedures
		2.67(421,17A)	Evidence

- 2.68(421,17A) Default
- 2.69(421,17A) Ex parte communication
- 2.70(421,17A) Recording costs
- 2.71(421,17A) Interlocutory appeals
- 2.72(421,17A) Final decision
- 2.73(421,17A) Appeals and review
- 2.74(421,17A) Applications for rehearing
- 2.75(421,17A) Stays of agency actions
- 2.76(421,17A) No factual dispute contested case

CHAPTERS 3 and 4
Reserved

CHAPTER 5
PUBLIC RECORDS AND FAIR
INFORMATION PRACTICES

(Uniform Rules)

- 5.1(17A,22) Definitions
- 5.3(17A,22) Requests for access to records
- 5.6(17A,22) Procedure by which additions, dissents, or objections may be entered into certain records
- 5.9(17A,22) Disclosures without the consent of the subject
- 5.10(17A,22) Routine use
- 5.11(17A,22) Consensual disclosure of confidential records
- 5.12(17A,22) Release to subject
- 5.13(17A,22) Availability of records
- 5.14(17A,22) Personally identifiable information
- 5.15(17A,22) Other groups of records
- 5.16(17A,22) Applicability

TITLE I

ADMINISTRATION

- CHAPTER 6
ORGANIZATION, PUBLIC INSPECTION
- 6.1(17A) Establishment, organization, general course and method of operations, methods by which and location where the public may obtain information or make submissions or requests
 - 6.2(17A) Public inspection
 - 6.3(17A) Examination of records by other state officials
 - 6.4(17A) Copies of proposed rules
 - 6.5(17A) Regulatory analysis procedures
 - 6.6(422) Retention of records and returns by the department
 - 6.7(68B) Consent to sell

CHAPTER 7
PRACTICE AND PROCEDURE BEFORE
THE DEPARTMENT OF REVENUE AND
FINANCE

DIVISION I

INFORMAL, FORMAL, ADMINISTRATIVE AND
JUDICIAL REVIEW PROCEDURES APPLICABLE TO
CONTESTED CASES AND OTHER PROCEEDINGS
COMMENCED PRIOR TO JULY 1, 1999

- 7.1(17A) Definitions
- 7.2(17A) Scope of rules
- 7.3(17A) Business hours
- 7.4(17A) Computation of time, filing of documents
- 7.5(17A) Form and style of papers
- 7.6(17A) Persons authorized to practice before the department
- 7.7(17A) Resolution of tax liability
- 7.8(17A) Protests
- 7.9(17A) Identifying details
- 7.10(17A) Docket
- 7.11(17A) Informal procedures and dismissals of protests
- 7.12(17A) Answer
- 7.13(17A) Subpoenas
- 7.14(17A) Commencement of contested case proceedings
- 7.15(17A) Discovery
- 7.16(17A) Prehearing conference
- 7.17(17A) Contested case proceedings
- 7.18(17A) Interventions
- 7.19(17A) Record and transcript
- 7.20(17A) Rehearing
- 7.21(17A) Service
- 7.22 Reserved
- 7.23(17A) Ex parte communications
- 7.24(17A) Licenses
- 7.25(17A) Declaratory rulings—in general
- 7.26(17A) Department procedure for rule making—in general
- 7.27(9C,91C) Procedure for nonlocal business entity bond forfeitures
- 7.28 and 7.29 Reserved
- 7.30(421) Definitions which apply to rules 701—7.31(421) to 701—7.35(421)
- 7.31(421) Abatement of unpaid tax
- 7.32(421) Time and place of taxpayer interviews
- 7.33(421) Mailing to the last-known address
- 7.34(421) Power of attorney
- 7.35(421) Taxpayer designation of tax type and period to which voluntary payments are to be applied

- DIVISION II
INFORMAL, FORMAL, ADMINISTRATIVE AND
JUDICIAL REVIEW PROCEDURES APPLICABLE TO
CONTESTED CASES AND OTHER PROCEEDINGS
COMMENCED ON OR AFTER JULY 1, 1999
- 7.36(421,17A) Applicability and scope of rules
- 7.37(421,17A) Definitions
- 7.38(421,17A) Applicability of rules set forth in Division I of Chapter 7
- 7.39(17A) Business hours
- 7.40(17A) Persons authorized to represent themselves or others
- 7.41(17A) Protest
- 7.42(17A) Identifying details
- 7.43(17A) Docket
- 7.44(17A) Informal procedures and dismissals of protests
- 7.45(17A) Answer
- 7.46(17A) Subpoenas
- 7.47(17A) Commencement of contested case proceedings
- 7.48(17A) Discovery
- 7.49(17A) Prehearing conference
- 7.50(17A) Contested case proceedings
- 7.51(17A) Record and transcript
- 7.52(17A) Rehearing
- 7.53(17A) Service
- 7.54(17A) Ex parte communications and disqualification
- 7.55(17A) Licenses
- 7.56(17A) Declaratory order—in general
- 7.57(17A) Department procedure for rule making
- 7.58(17A) Public inquiries on rule making and the rule-making records
- 7.59(17A) Criticism of rules

- CHAPTER 8
FORMS AND COMMUNICATIONS
- 8.1(17A) Definitions
- 8.2(17A) Official forms
- 8.3(17A) Substitution of official forms
- 8.4(17A) Description of forms

- CHAPTER 9
FILING AND EXTENSION OF TAX LIENS
AND CHARGING OFF UNCOLLECTIBLE
TAX ACCOUNTS
- 9.1(422,423) Definitions
- 9.2(422,423) Lien attaches
- 9.3(422,423) Purpose of filing
- 9.4(422,423) Place of filing
- 9.5(422,423) Time of filing
- 9.6(422,423) Period of lien

9.7(422,423) Fees

- CHAPTER 10
INTEREST, PENALTY, EXCEPTIONS
TO PENALTY, AND JEOPARDY
ASSESSMENTS
- 10.1(421) Definitions
- 10.2(421) Interest
- 10.3(452A,422,450) Interest on refunds
- 10.4(421) Frivolous return penalty
- 10.5(421) Exceptions from penalty provisions for taxes due and payable on or after January 1, 1987, and for tax periods ending on or before December 31, 1990
- PENALTY FOR TAX PERIOD BEGINNING
AFTER JANUARY 1, 1991
- 10.6(421) Penalties
- 10.7(421) Waiver of penalty—definitions
- 10.8(421) Penalty exceptions
- 10.9(421) Notice of penalty exception for one late return in a three-year period
- 10.10 to 10.19 Reserved
- RETAIL SALES
- 10.20(422,423) Penalty and interest computation
- 10.21(422,423) Request for waiver of penalty
- 10.22 to 10.29 Reserved
- USE
- 10.30(423) Penalties for late filing of a monthly tax deposit or use tax returns
- 10.31 to 10.39 Reserved
- INDIVIDUAL INCOME
- 10.40(422) General rule
- 10.41(422) Computation for tax payments due on or after January 1, 1981, but before January 1, 1982
- 10.42(422) Interest commencing on or after January 1, 1982
- 10.43(422) Request for waiver of penalty
- 10.44 to 10.49 Reserved
- WITHHOLDING
- 10.50(422) Penalty and interest
- 10.51 to 10.55 Reserved
- CORPORATE
- 10.56(422) Penalty and interest
- 10.57(422) Penalty and interest
- 10.58(422) Waiver of penalty and interest
- 10.59 to 10.65 Reserved

FINANCIAL INSTITUTIONS

10.66(422) Penalty and interest

10.67 to 10.70 Reserved

MOTOR FUEL

10.71(421) Penalty and enforcement provisions

10.72(452A) Interest

10.73 to 10.75 Reserved

CIGARETTES AND TOBACCO

10.76(453A) Penalties

10.77(453A) Interest

10.78(453A) Waiver of penalty or interest

10.79(453A) Request for waiver of penalty

10.80 to 10.84 Reserved

INHERITANCE

10.85(422) Penalty—delinquent returns and payment

10.86 to 10.89 Reserved

IOWA ESTATE

10.90(451) Penalty—delinquent return and payment

10.91 to 10.95 Reserved

GENERATION SKIPPING

10.96(450A) Penalty—delinquent return and payment for deaths occurring before January 1, 1991

10.97(422) Interest on tax due

10.98 to 10.100 Reserved

FIDUCIARY INCOME

10.101(422) Penalties

10.102(422) Penalty

10.103(422) Interest on unpaid tax

10.104 to 10.109 Reserved

HOTEL AND MOTEL

10.110(422A) Interest and penalty

10.111(422A) Request for waiver of penalty

10.112 to 10.114 Reserved

ALL TAXES

10.115(421) Application of payments to penalty, interest, and then tax due for payments made on or after January 1, 1995, unless otherwise designated by the taxpayer

JEOPARDY ASSESSMENTS

10.116(422,453B) Jeopardy assessments

10.117(422,453B) Procedure for posting bond

10.118(422,453B) Time limits

10.119(422,453B) Amount of bond

10.120(422,453B) Posting of bond

10.121(422,453B) Order

10.122(422,453B) Director's order

10.123(422,453B) Type of bond

10.124(422,453B) Form of surety bond

10.125(422,453B) Duration of the bond

10.126(422,453B) Exoneration of the bond

TITLE II

EXCISE

CHAPTER 11

ADMINISTRATION

11.1(422,423) Definitions

11.2(422,423) Statute of limitations

11.3(422,423) Credentials and receipts

11.4(422,423) Retailers required to keep records

11.5(422,423) Audit of records

11.6(422,423) Billings

11.7(422,423) Collections

11.8(422,423) No property exempt from distress and sale

11.9(422,423) Information confidential

11.10(422) Bonding procedure

CHAPTER 12

FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST

12.1(422) Returns and payment of tax

12.2(422,423) Remittances

12.3(422) Permits and negotiated rate agreements

12.4(422) Nonpermit holders

12.5(422,423) Regular permit holders responsible for collection of tax

12.6(422,423) Sale of business

12.7(422) Bankruptcy, insolvency or assignment for benefit of creditors

12.8(422) Vending machines and other coin-operated devices

12.9(422) Claim for refund of tax

12.10 and 12.11 Reserved

12.12(422) Extension of time for filing

12.13(422) Determination of filing status

12.14(422,423) Immediate successor liability for unpaid tax

12.15(422,423) Officers and partners—personal liability for unpaid tax

12.16(422) Show sponsor liability

12.17(422) Purchaser liability for unpaid sales tax

CHAPTER 13 PERMITS

- 13.1(422) Retail sales tax permit required
- 13.2(422) Application for permit
- 13.3(422) Permit not transferable—sale of business
- 13.4(422) Permit—consolidated return optional
- 13.5(422) Retailers operating a temporary business
- 13.6(422) Reinstatement of canceled permit
- 13.7(422) Reinstatement of revoked permit
- 13.8(422) Withdrawal of permit
- 13.9(422) Loss or destruction of permit
- 13.10(422) Change of location
- 13.11(422) Change of ownership
- 13.12(422) Permit posting
- 13.13(422) Trustees, receivers, executors and administrators
- 13.14(422) Vending machines and other coin-operated devices
- 13.15(422) Other amusements
- 13.16(422) Substantially delinquent tax—denial of permit
- 13.17(422) Substantially delinquent tax—revocation of permit

CHAPTER 14 COMPUTATION OF TAX

- 14.1(422) Tax not to be included in price
- 14.2(422,423,77GA,ch1130) Retail bracket system for state sales and local option sales and service tax
- 14.3(422,423) Taxation of transactions due to rate change

CHAPTER 15 DETERMINATION OF A SALE AND SALE PRICE

- 15.1(422) Conditional sales to be included in gross sales
- 15.2(422,423) Repossessed goods
- 15.3(422,423) Certificates of resale, direct pay permits, processing, and fuel used in processing
- 15.4(422,423) Bad debts
- 15.5(422,423) Recovery of bad debts by collection agency or attorney

- 15.6(422,423) Discounts, rebates and coupons
- 15.7(422,423) Trading stamps are not a discount
- 15.8(422,423) Returned merchandise
- 15.9(422) Goods damaged in transit
- 15.10(422) Consignment sales
- 15.11(422,423) Leased departments
- 15.12(422,423) Excise tax included in and excluded from gross receipts
- 15.13(422,423) Freight and other transportation charges
- 15.14(422,423) Installation charges when tangible personal property is sold at retail
- 15.15(422) Premiums and gifts
- 15.16(422) Gift certificates
- 15.17(422,423) Finance charge
- 15.18(422,423) Coins and other currency exchanged at greater than face value
- 15.19(422,423) Trade-ins
- 15.20(422,423) Corporate mergers which do not involve taxable sales of tangible personal property or services

CHAPTER 16 TAXABLE SALES

- 16.1(422) Tax imposed
- 16.2(422) Used or secondhand tangible personal property
- 16.3(422,423) Tangible personal property used or consumed by the manufacturer thereof
- 16.4(422,423) Patterns, dies, jigs, tools, and manufacturing or printing aids
- 16.5(422,423) Explosives used in mines, quarries and elsewhere
- 16.6(422,423) Electrotypes, types, zinc etchings, halftones, stereotypes, color process plates and wood mounts
- 16.7 Reserved
- 16.8(422,423) Wholesalers and jobbers selling at retail
- 16.9(422,423) Materials and supplies sold to retail stores
- 16.10(422,423) Sales to certain corporations organized under federal statutes

16.11(422,423)	Paper plates, paper cups, paper dishes, paper napkins, paper, wooden or plastic spoons and forks and straws	16.35(422,423)	Memorial stones
16.12(422)	Tangible personal property purchased for resale but incidentally consumed by the purchaser	16.36(422)	Communication services furnished by hotel to its guests
16.13(422)	Property furnished without charge by employers to employees	16.37(422)	Private clubs
16.14(422)	Sales in interstate commerce—goods delivered into this state	16.38	Reserved
16.15(422)	Owners or operators of buildings	16.39(422)	Athletic events
16.16(422,423)	Tangible personal property made to order	16.40(422,423)	Iowa dental laboratories
16.17(422,423)	Blacksmith and machine shops	16.41(422,423)	Dental supply houses
16.18(422,423)	Sales of signs at retail	16.42(422)	News distributors and magazine distributors
16.19(422,423)	Products sold by cooperatives to members or patrons	16.43(422,423)	Magazine subscriptions by independent dealers
16.20(422,423)	Municipal utilities, investor-owned utilities, or municipal or rural electrification cooperatives or associations	16.44(422,423)	Sales by finance companies
16.21(422,423)	Sale of pets	16.45(422,423)	Sale of baling wire and baling twine
16.22(422,423)	Sales on layaway	16.46(422,423)	Snowmobiles and motorboats
16.23(422)	Meal tickets, coupon books, and merchandise cards	16.47(422)	Conditional sales contracts
16.24(422,423)	Truckers engaged in retail business	16.48(422,423)	Carpeting and other floor coverings
16.25(422,423)	Foreign truckers selling at retail in Iowa	16.49(422,423)	Bowling
16.26(422)	Admissions to amusements, athletic events, commercial amusement enterprises, fairs, and games	16.50(422,423)	Various special problems relating to public utilities
16.27 and 16.28	Reserved	16.51(422,423)	Sales of services treated as sales of tangible personal property
16.29(422)	Rental of personal property in connection with the operation of amusements	16.52(422,423)	Sales of prepaid merchandise cards
16.30(422)	Commercial amusement enterprises—companies or persons which contract to furnish show for fixed fee	CHAPTER 17 EXEMPT SALES	
16.31	Reserved		
16.32(422)	River steamboats	17.1(422,423)	Gross receipts expended for educational, religious, and charitable purposes
16.33(422)	Pawnbrokers	17.2(422)	Fuel used in processing—when exempt
16.34(422,423)	Druggists and pharmacists	17.3(422,423)	Processing exemptions
		17.4(422,423)	Commercial fertilizer and agricultural limestone
		17.5(422,423)	Sales to the American Red Cross, the Coast Guard Auxiliary, Navy-Marine Corps Relief Society, and U.S.O.
		17.6(422,423)	Sales of vehicles subject to registration—new and used—by dealers
		17.7(422,423)	Sales to certain federal corporations
		17.8(422)	Sales in interstate commerce—goods transported or shipped from this state

17.9(422,423)	Sales of breeding livestock, fowl and certain other property used in agricultural production	CHAPTER 18 TAXABLE AND EXEMPT SALES DETERMINED BY METHOD OF TRANSACTION OR USAGE	
17.10(422,423)	Materials used for seed inoculations		
17.11(422,423)	Purchases for sales by schools—sales tax	18.1(422,423)	Tangible personal property purchased from the United States government
17.12(422)	Coat or hat checkrooms	18.2(422,423)	Sales of butane, propane and other like gases in cylinder drums, etc.
17.13(422,423)	Railroad rolling stock	18.3(422,423)	Chemical compounds used to treat water
17.14(422,423)	Chemicals, solvents, sorbents, or reagents used in processing	18.4(422)	Mortgages and trustees
17.15(422,423)	Demurrage charges	18.5(422,423)	Sales to agencies or instrumentalities of federal, state, county and municipal government
17.16(422,423)	Sale of a draft horse	18.6(422,423)	Relief agencies
17.17(422,423)	Beverage container deposits	18.7(422,423)	Containers, including packing cases, shipping cases, wrapping material and similar items
17.18(422,423)	Films, video tapes and other media, exempt rental and sale	18.8(422)	Auctioneers
17.19(422,423)	Gross receipts from the sale or rental of tangible personal property or from services performed, rendered, or furnished to certain nonprofit corporations exempt from tax	18.9(422)	Sales by farmers
17.20(422)	Raffles	18.10(422,423)	Florists
17.21(422)	Exempt sales of prizes	18.11(422,423)	Landscaping materials
17.22(422,423)	Modular homes	18.12(422,423)	Hatcheries
17.23(422,423)	Sales to other states and their political subdivisions	18.13(422,423)	Sales by the state of Iowa, its agencies and instrumentalities
17.24(422)	Nonprofit private museums	18.14(422,423)	Sales of livestock and poultry feeds
17.25(422,423)	Exempt sales by excursion boat licensees	18.15(422,423)	Student fraternities and sororities
17.26(422,423)	Bedding for agricultural livestock or fowl	18.16(422,423)	Photographers and photostaters
17.27(422,423)	Statewide notification center service exemption	18.17(422,423)	Gravel and stone
17.28(422,423)	State fair and fair societies	18.18(422,423)	Sale of ice
17.29(422,423)	Reciprocal shipment of wines	18.19(422,423)	Antiques, curios, old coins or collector's postage stamps
17.30(422,423)	Nonprofit organ procurement organizations	18.20(422)	Communication services
17.31(422,423)	Sale of electricity to water companies	18.21(422,423)	Morticians or funeral directors
17.32(422)	Food and beverages sold by certain organizations are exempt	18.22(422,423)	Physicians, dentists, surgeons, ophthalmologists, oculists, optometrists, and opticians
		18.23(422)	Veterinarians
		18.24(422,423)	Hospitals, infirmaries and sanitariums
		18.25(422,423)	Warranties and maintenance contracts
		18.26(422)	Service charge and gratuity
		18.27(422)	Advertising agencies, commercial artists, and designers

18.28(422,423)	Casual sales	18.50(422,423)	Property used by a lending organization
18.29(422,423)	Processing, a definition of the word, its beginning and completion characterized with specific examples of processing	18.51(422,423)	Sales to nonprofit legal aid organizations
18.30(422)	Taxation of American Indians	18.52(422,423)	Irrigation equipment used in farming operations
18.31(422,423)	Tangible personal property purchased by one who is engaged in the performance of a service	18.53(422,423)	Sales to persons engaged in the consumer rental purchase business
18.32(422,423)	Sale, transfer or exchange of tangible personal property or taxable enumerated services between affiliated corporations	18.54(422,423)	Sales of advertising material
18.33(422,423)	Printers' and publishers' supplies exemption with retroactive effective date	18.55(422,423)	Drop shipment sales
18.34(422,423)	Automatic data processing	18.56(422,423)	Wind energy conversion property
18.35(422,423)	Drainage tile	18.57(422,423)	Exemptions applicable to the production of flowering, ornamental, and vegetable plants
18.36(422,423)	True leases and purchases of tangible personal property by lessors	18.58(422,423)	Exempt sales or rentals of computers, industrial machinery and equipment, and exempt sales of fuel and electricity on and after July 1, 1997
18.37(422,423)	Motor fuel, special fuel, aviation fuels and gasoline	18.59(422,423)	Exempt sales to nonprofit hospitals
18.38(422,423)	Urban transit systems	CHAPTER 19 SALES AND USE TAX ON CONSTRUCTION ACTIVITIES	
18.39(422,423)	Sales or services rendered, furnished, or performed by a county or city		
18.40(422,423)	Renting of rooms	19.1(422,423)	General information
18.41(422,423)	Envelopes for advertising	19.2(422,423)	Contractors are consumers of building materials, supplies, and equipment by statute
18.42(422,423)	Newspapers, free newspapers and shoppers' guides	19.3(422,423)	Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners
18.43(422,423)	Written contract	19.4(422,423)	Contractors, subcontractors or builders who are retailers
18.44(422,423)	Sale or rental of farm machinery and equipment	19.5(422,423)	Building materials, supplies, and equipment used in the performance of construction contracts within and outside Iowa
18.45(422,423)	Sale or rental of computers, industrial machinery and equipment; refund of and exemption from tax paid for periods prior to July 1, 1997	19.6(422,423)	Prefabricated structures
18.46(422,423)	Automotive fluids	19.7(422,423)	Types of construction contracts
18.47(422,423)	Maintenance or repair of fabric or clothing	19.8(422,423)	Machinery and equipment sales contracts with installation
18.48(422,423)	Sale or rental of farm machinery, equipment, replacement parts, and repairs used in livestock, dairy, or plant production	19.9(422,423)	Construction contracts with equipment sales (mixed contracts)
18.49(422,423)	Aircraft sales, rental, component parts, and services exemptions		

19.10(422,423)	Distinguishing machinery and equipment from real property		
19.11(422,423)	Tangible personal property which becomes structures		
19.12(422,423)	Contracts with governmental units, private nonprofit educational institutions, nonprofit private museums, businesses in economic development areas, and rural water districts organized under Iowa Code chapter 504A		
19.13(422,423)	Tax on enumerated services		
19.14(422,423)	Transportation cost		
19.15(422,423)	Start-up charges		
19.16(422,423)	Liability of subcontractors		
19.17(422,423)	Liability of sponsors		
19.18(422,423)	Withholding		
19.19(422,423)	Resale certificates		
19.20(423)	Reporting for use tax		
CHAPTER 20			
FOODS FOR HUMAN CONSUMPTION, PRESCRIPTION DRUGS, INSULIN, HYPODERMIC SYRINGES, DIABETIC TESTING MATERIALS, PROSTHETIC, ORTHOTIC OR ORTHOPEDIC DEVICES			
[Sales Tax Exemption]			
20.1(422,423)	Foods for human consumption	26.1(422)	Definition
20.2(422,423)	Food coupon rules	26.2(422)	Enumerated services exempt
20.3(422,423)	Nonparticipating retailer in the food coupon program	26.3(422)	Alteration and garment repair
20.4(422,423)	Determination of eligible foods	26.4(422)	Armored car
20.5(422,423)	Meals and prepared food	26.5(422)	Vehicle repair
20.6(422,423)	Vending machines	26.6(422)	Battery, tire and allied
20.7(422,423)	Prescription drugs and devices	26.7(422)	Investment counseling
20.8(422,423)	Exempt sales of nonprescription medical devices, other than prosthetic devices	26.8(422)	Bank and financial institution service charges
20.9(422,423)	Prosthetic, orthotic and orthopedic devices	26.9(422)	Barber and beauty
20.10(422,423)	Sales and rentals covered by Medicaid and Medicare	26.10(422)	Boat repair
20.11(422,423)	Reporting	26.11(422)	Car and vehicle wash and wax
CHAPTERS 21 to 25		26.12(422)	Carpentry
Reserved		26.13(422)	Roof, shingle and glass repair
TITLE III		26.14(422)	Dance schools and dance studios
SALES TAX ON SERVICES		26.15(422)	Dry cleaning, pressing, dyeing and laundering
		26.16(422,423)	Electrical and electronic repair and installation
		26.17(422)	Engraving, photography and retouching
		26.18(422,423)	Equipment and tangible personal property rental
		26.19(422)	Excavating and grading
		26.20(422)	Farm implement repair of all kinds
		26.21(422)	Flying service
		26.22(422)	Furniture, rug, upholstery, repair and cleaning
		26.23(422)	Fur storage and repair
		26.24(422)	Golf and country clubs and all commercial recreation
		26.25(422)	House and building moving
		26.26(422)	Household appliance, television and radio repair
		26.27(422)	Jewelry and watch repair
		26.28(422)	Machine operators
		26.29(422)	Machine repair of all kinds
		26.30(422)	Motor repair
		26.31(422)	Motorcycle, scooter and bicycle repair
		26.32(422)	Oilers and lubricators
		26.33(422)	Office and business machine repair
		26.34(422)	Painting, papering and interior decorating
		26.35(422)	Parking facilities
		26.36(422)	Pipe fitting and plumbing
		26.37(422)	Wood preparation
		26.38(422)	Private employment agency, executive search agency
		26.39(422)	Printing and binding

26.40(422) Sewing and stitching
 26.41(422) Shoe repair and shoeshine
 26.42(422) Storage warehousing, storage locker, and storage warehousing of raw agricultural products and household goods
 26.43(422) Telephone answering service
 26.44(422) Test laboratories
 26.45(422) Termite, bug, roach and pest eradicators
 26.46(422) Tin and sheet metal repair
 26.47(422) Turkish baths, massage, and reducing salons
 26.48(422) Vulcanizing, recapping or retreading
 26.49 Reserved
 26.50(422) Weighing
 26.51(422) Welding
 26.52(422) Well drilling
 26.53(422) Wrapping, packing and packaging of merchandise other than processed meat, fish, fowl and vegetables
 26.54(422) Wrecking service
 26.55(422) Wrecker and towing
 26.56(422) Cable and pay television
 26.57(422) Camera repair
 26.58(422) Campgrounds
 26.59(422) Gun repair
 26.60(422) Janitorial and building maintenance or cleaning
 26.61(422) Lawn care
 26.62(422) Landscaping
 26.63(422) Pet grooming
 26.64(422) Reflexology
 26.65(422) Tanning beds and tanning salons
 26.66(422) Tree trimming and removal
 26.67(422) Water conditioning and softening
 26.68(422) Motor vehicle, recreational vehicle and recreational boat rental
 26.69(422) Security and detective services
 26.70(422,423) Lobbying
 26.71(422,423) Solid waste collection and disposal services
 26.72(422,423) Sewage services
 26.73 Reserved
 26.74(422,423) Aircraft rental
 26.75(422,423) Sign construction and installation
 26.76(422,423) Swimming pool cleaning and maintenance

26.77(422,423) Taxidermy
 26.78(422,423) Mini-storage
 26.79(422,423) Dating services
 26.80(422,423) Limousine service

CHAPTER 27

AUTOMOBILE RENTAL EXCISE TAX

27.1(422,422C,423) Definitions and characterizations
 27.2(422,422C,423) Tax imposed upon rental of automobiles
 27.3(422,422C,423) Lessor's obligation to collect tax
 27.4(422,422C,423) Administration of tax

TITLE IV

USE

CHAPTER 28

DEFINITIONS

28.1(423) Taxable use defined
 28.2(423) Processing of property defined
 28.3(423) Purchase price defined

CHAPTER 29

CERTIFICATES

29.1(423) Certificate of registration
 29.2(423) Cancellation of certificate of registration
 29.3(423) Certificates of resale, direct pay permits, or processing

CHAPTER 30

FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST

30.1(423) Liability for use tax and denial and revocation of permit
 30.2(423) Measure of use tax
 30.3(421,423) Consumer's use tax return
 30.4(423) Retailer's use tax return
 30.5(423) Collection requirements of registered retailers
 30.6(423) Bracket system to be used by registered vendors
 30.7(423) Sales tax or use tax paid to another state
 30.8(423) Registered retailers selling tangible personal property on a conditional sale contract basis
 30.9(423) Registered vendors repossessing goods sold on a conditional sale contract basis
 30.10 Reserved
 30.11(423) Claim for refund of use tax

30.12(423) Extension of time for filing

CHAPTER 31

RECEIPTS SUBJECT TO USE TAX

- 31.1(423) Transactions consummated outside this state
- 31.2(423) Goods coming into this state
- 31.3(423) Sales by federal government or agencies to consumers
- 31.4(423) Sales for lease of vehicles subject to registration—taxation and exemptions
- 31.5(423) Motor vehicle use tax on long-term leases

CHAPTER 32

RECEIPTS EXEMPT FROM USE TAX

- 32.1(423) Tangible personal property and taxable services subject to sales tax
- 32.2(423) Sales tax exemptions applicable to use tax
- 32.3(423) Exemption for mobile homes
- 32.4(423) Exemption for vehicles used in interstate commerce
- 32.5(423) Exemption for transactions if sales tax paid
- 32.6(423) Exemption for ships, barges, and other waterborne vessels
- 32.7(423) Exemption for containers
- 32.8(423) Exemption for building materials used outside this state
- 32.9(423) Exemption for vehicles subject to registration
- 32.10(423) Exemption for vehicles operated under Iowa Code chapter 326
- 32.11(423) Exemption for vehicles purchased for rental or lease
- 32.12(423) Exemption for vehicles previously purchased for rental

CHAPTER 33

RECEIPTS SUBJECT TO USE TAX

DEPENDING ON METHOD OF TRANSACTION

- 33.1 Reserved
- 33.2(423) Federal manufacturer's or retailer's excise tax
- 33.3(423) Fuel consumed in creating power, heat or steam for processing or generating electric current

33.4(423) Repair of tangible personal property outside the state of Iowa

- 33.5(423) Taxation of American Indians
- 33.6(422,423) Exemption for property used in Iowa only in interstate commerce
- 33.7(423) Property used to manufacture certain vehicles to be leased
- 33.8(423) Out-of-state rental of vehicles subject to registration subsequently used in Iowa
- 33.9(423) Sales of mobile homes and related property and services

CHAPTER 34

VEHICLES SUBJECT TO REGISTRATION

- 34.1(422,423) Definitions
- 34.2(423) County treasurer shall collect tax
- 34.3(423) Returned vehicles
- 34.4(423) Use tax collections required
- 34.5(423) Exemptions
- 34.6(423) Vehicles subject to registration received as gifts or prizes
- 34.7(423) Titling of used foreign vehicles by dealers
- 34.8(423) Dealer's retail sales tax returns
- 34.9(423) Affidavit forms
- 34.10(423) Exempt and taxable purchases of vehicles for taxable rental
- 34.11(423) Manufacturer's refund of use tax to a consumer, lessor, or lessee of a defective motor vehicle
- 34.12(423) Government payments for a motor vehicle which do not involve government purchases of the same
- 34.13(423) Transfers of vehicles resulting from corporate mergers and other types of corporate transfers

CHAPTERS 35 and 36

Reserved

CHAPTER 37

UNDERGROUND STORAGE TANK RULES INCORPORATED BY REFERENCE

- 37.1(424) Rules incorporated

TITLE V		39.10(422)	Election to report excess income from sale or exchange of livestock due to drought in the next tax year
INDIVIDUAL			
CHAPTER 38			
ADMINISTRATION			
38.1(422)	Definitions	39.11(422)	Forgiveness of tax for an individual whose federal income tax was forgiven because the individual was killed outside the United States due to military or terroristic action
38.2(422)	Statute of limitations		
38.3(422)	Retention of records	39.12(422)	Tax benefits for persons serving in the operation desert shield combat zone
38.4(422)	Authority for deductions	39.13(422)	Electronic filing of Iowa individual income tax returns
38.5(422)	Jeopardy assessments	39.14(422)	Tax benefits for persons serving in support of the Bosnia-Herzegovina hazardous duty area
38.6(422)	Information deemed confidential		
38.7(422)	Power of attorney		
38.8(422)	Delegations to audit and examine		
38.9(422)	Bonding procedure		
38.10(422)	Indexation		
38.11(422)	Appeals of notices of assessment and notices of denial of taxpayer's refund claims		
38.12(422)	Indexation of the optional standard deduction for inflation		
38.13(422)	Reciprocal tax agreements		
38.14(422)	Information returns for reporting income payments to the department of revenue and finance		
38.15(422)	Relief of innocent spouse for substantial understatement of tax attributable to other spouse		
38.16(422)	Preparation of taxpayers' returns by department employees		
38.17(422)	Resident determination		
38.18(422)	Tax treatment of income repaid in current tax year which had been reported on prior Iowa individual income tax return		
CHAPTER 39			
FILING RETURN AND PAYMENT OF TAX			
39.1(422)	Who must file		
39.2(422)	Time and place for filing		
39.3(422)	Form for filing		
39.4(422)	Filing status		
39.5(422)	Payment of tax		
39.6(422)	Minimum tax		
39.7(422)	Tax on lump-sum distributions		
39.8(422)	State income tax limited to taxpayer's net worth immediately before the distressed sale		
39.9(422)	Special tax computation for all low-income taxpayers except single taxpayers		
			CHAPTER 40
			DETERMINATION OF NET INCOME
		40.1(422)	Net income defined
		40.2(422)	Interest and dividends from federal securities
		40.3(422)	Interest and dividends from foreign securities, and securities of state and their political subdivisions
		40.4(422)	Certain pensions, annuities and retirement allowances
		40.5(422)	Military pay
		40.6(422)	Interest and dividend income
		40.7(422)	Current year capital gains and losses
		40.8(422)	Gains and losses on property acquired before January 1, 1934
		40.9(422)	Targeted jobs tax credit, work opportunity tax credit, alcohol fuel credit
		40.10(422)	Exclusion of interest or dividends
		40.11(422)	Two-earner married couple deduction
		40.12(422)	Income from partnerships or limited liability companies
		40.13(422)	Subchapter "S" income
		40.14(422)	Contract sales
		40.15(422)	Reporting of incomes by married taxpayers who file a joint federal return but elect to file separately for Iowa income tax purposes

40.16(422)	Income of nonresidents	40.39(422)	Exemption of interest from bonds or notes issued to fund the E911 emergency telephone system
40.17(422)	Income of part-year residents		
40.18(422)	Net operating loss carrybacks and carryovers		
40.19(422)	Casualty losses	40.40(422)	Exemption of active-duty military pay of national guard personnel and armed forces reserve personnel received for services related to operation desert shield
40.20(422)	Adjustments to prior years		
40.21(422)	Additional deduction for wages paid or accrued for work done in Iowa by certain individuals	40.41(422)	Disallowance of private club expenses
40.22(422)	Disability income exclusion	40.42(422)	Depreciation of speculative shell buildings
40.23(422)	Social security benefits	40.43(422)	Retroactive exemption for payments received for providing unskilled in-home health care services to a relative
40.24(99E)	Lottery prizes		
40.25(422)	Certain unemployment benefits received in 1979	40.44(422,541A)	Individual development accounts
40.26(422)	Contributions to the judicial retirement system	40.45(422)	Exemption for distributions from pensions, annuities, individual retirement accounts, and deferred compensation plans received by nonresidents of Iowa
40.27(422)	Incomes from distressed sales of qualifying taxpayers	40.46(422)	Taxation of compensation of nonresident members of professional athletic teams
40.28(422)	Losses from passive farming activities	40.47(422)	Partial exclusion of pensions and other retirement benefits for disabled individuals, individuals who are 55 years of age or older, surviving spouses, and survivors
40.29(422)	Intangible drilling costs	40.48(422)	Health insurance premiums deduction
40.30(422)	Percentage depletion	40.49(422)	Employer social security credit for tips
40.31(422)	Away-from-home expenses of state legislators	40.50(422)	Computing state taxable amounts of pension benefits from state pension plans
40.32(422)	Interest and dividends from regulated investment companies which are exempt from federal income tax	40.51(422)	Exemption of active-duty military pay of national guard personnel and armed forces military reserve personnel for overseas services pursuant to military orders for peacekeeping in the Bosnia-Herzegovina area
40.33(422)	Partial exclusion of pensions and annuities for retired and disabled public employees	40.52(422)	Mutual funds
40.34(422)	Exemption of restitution payments for persons of Japanese ancestry		
40.35(422)	Exemption of Agent Orange settlement proceeds received by disabled veterans or beneficiaries of disabled veterans		
40.36(422)	Exemption of interest earned on bonds issued to finance beginning farmer loan program		
40.37(422)	Exemption of interest from bonds issued by the Iowa comprehensive petroleum underground storage tank fund board		
40.38(422)	Capital gains deduction or exclusion for certain types of net capital gains		

40.53(422) Deduction for contributions by taxpayers to the Iowa educational savings plan trust and addition to income for refunds of contributions previously deducted

40.54(422) Roth individual retirement accounts

CHAPTER 41

DETERMINATION OF TAXABLE INCOME

41.1(422) Verification of deductions required

41.2(422) Federal rulings and regulations

41.3(422) Federal income tax deduction

41.4(422) Optional standard deduction

41.5(422) Itemized deductions

41.6(422) Itemized deductions—separate returns by spouses

41.7(422) Itemized deductions—part-year residents

41.8(422) Itemized deductions—nonresidents

41.9(422) Annualizing income

41.10(422) Income tax averaging

41.11(422) Reduction in state itemized deductions for certain high-income taxpayers

41.12(422) Reduced state deduction for home mortgage interest for taxpayers with mortgage interest credit

CHAPTER 42

ADJUSTMENTS TO COMPUTED TAX

42.1(257,442) School district surtax

42.2(422) Exemption and child care credits

42.3(422) Nonresident and part-year resident credit

42.4(422) Out-of-state tax credits

42.5(422) Withholding and estimated tax credits

42.6(422) Motor fuel credit

42.7(422) Out-of-state tax credit for minimum tax

42.8(422) Alternative minimum tax credit for minimum tax paid in a prior tax year

42.9(422) Child and dependent care credit

42.10(422) Seed capital income tax credit

42.11(422D) Emergency medical services income surtax

42.12(422) Franchise tax credit

42.13(15E) Eligible housing business tax credit

CHAPTER 43

ASSESSMENTS AND REFUNDS

43.1(422) Notice of discrepancies

43.2(422) Notice of assessment, supplemental assessments and refund adjustments

43.3(422) Overpayments of tax

43.4(56,422,456A) Optional designations of funds by taxpayer

43.5(422) Abatement of tax

43.6(422) 1978 Income tax rebate

43.7(422) Special refund for taxpayers with net long-term capital gains in the tax year

43.8(422) Livestock production credit refunds for corporate taxpayers and individual taxpayers

CHAPTER 44

PENALTY AND INTEREST

44.1 to 44.3 Reserved

44.4(422) Computation of interest on refunds resulting from net operating losses

44.5 Reserved

44.6(422) Interest on overpayments

CHAPTER 45

PARTNERSHIPS

45.1(422) General rule

45.2(422) Partnership returns

45.3(422) Contents of partnership return

45.4(422) Distribution and taxation of partnership income

CHAPTER 46

WITHHOLDING

46.1(422) Who must withhold

46.2(422) Computation of amount withheld

46.3(422) Forms, returns and reports

46.4(422) Withholding on nonresidents

46.5 Reserved

46.6(422) Withholding tax credit to workforce development fund

CHAPTER 47

DECLARATION OF ESTIMATED INCOME TAX BY INDIVIDUALS

47.1(422) Who must file a declaration

47.2(422) Time for filing and payment of tax

47.3(422) Nonresident declaration of estimated tax

47.4(422) Special declaration periods

47.5(422) Reporting forms

47.6(422)	Penalties: Failure to file and underpayment of estimated tax	50.7(422)	Credit for taxes paid to another state
	CHAPTER 48	50.8(422)	Refunds
	COMPOSITE RETURNS	50.9(422)	Examples
48.1(422)	Composite returns		TITLE VI
48.2(422)	Definitions		<i>CORPORATION</i>
48.3(422)	Filing requirements		CHAPTER 51
48.4(422)	When the application for permission to file a composite return must be filed		ADMINISTRATION
48.5(422)	The director may in accordance with rule 701—48.3(422) require the filing of a composite return under the following conditions	51.1(422)	Definitions
48.6(422)	Determination of composite Iowa income	51.2(422)	Statutes of limitation
48.7(422)	Determination of composite Iowa tax	51.3(422)	Retention of records
48.8(422)	Estimated tax	51.4(422)	Cancellation of authority to do business
48.9(422)	Time and place for filing	51.5(422)	Authority for deductions
	CHAPTER 49	51.6(422)	Jeopardy assessments
	ESTIMATED INCOME TAX	51.7(422)	Information confidential
	FOR INDIVIDUALS	51.8(422)	Power of attorney
49.1(422)	Who must pay estimated income tax	51.9(422)	Delegation of authority to audit and examine
49.2(422)	Time for filing and payment of tax		CHAPTER 52
49.3(422)	Estimated tax for nonresidents		FILING RETURNS, PAYMENT OF TAX
49.4(422)	Special estimated tax periods		AND PENALTY AND INTEREST
49.5(422)	Reporting forms	52.1(422)	Who must file
49.6(422)	Penalty—underpayment of estimated tax	52.2(422)	Time and place for filing return
49.7(422)	Estimated tax carryforwards and how the carryforward amounts are affected under different circumstances	52.3(422)	Form for filing
	CHAPTER 50	52.4(422)	Payment of tax
	APPORTIONMENT OF INCOME FOR	52.5(422)	Minimum tax
	RESIDENT SHAREHOLDERS OF	52.6(422)	Motor fuel credit
	S CORPORATIONS	52.7(422)	Research activities credit
50.1(422)	Apportionment of income for resident shareholders of S corporations	52.8(422)	New jobs credit
50.2(422)	Definitions	52.9(422)	Seed capital income tax credit
50.3(422)	Distributions	52.10(15)	New jobs and income program tax credits
50.4(422)	Computation of net S corporation income	52.11(422)	Refunds and overpayments
50.5(422)	Computation of federal tax on S corporation income	52.12(422)	Deduction of credits
50.6(422)	Income allocable to Iowa	52.13(422)	Livestock production credits
		52.14(422)	Enterprise zone tax credits
		52.15(15E)	Eligible housing business tax credit
			CHAPTER 53
			DETERMINATION OF NET INCOME
		53.1(422)	Computation of net income for corporations
		53.2(422)	Net operating loss carrybacks and carryovers
		53.3(422)	Capital loss carryback
		53.4(422)	Net operating and capital loss carrybacks and carryovers
		53.5(422)	Interest and dividends from federal securities

- 53.6(422) Interest and dividends from foreign securities, and securities of state and their political subdivisions
- 53.7(422) Safe harbor leases
- 53.8(422) Additions to federal taxable income
- 53.9(422) Gains and losses on property acquired before January 1, 1934
- 53.10(422) Work opportunity tax and alcohol fuel credit
- 53.11(422) Additional deduction for wages paid or accrued for work done in Iowa by certain individuals
- 53.12(422) Federal income tax deduction
- 53.13(422) Iowa income taxes
- 53.14(422) Method of accounting, accounting period
- 53.15(422) Consolidated returns
- 53.16(422) Federal rulings and regulations
- 53.17(422) Depreciation of speculative shell buildings
- 53.18(422) Deduction of multipurpose vehicle registration fee
- 53.19(422) Deduction of foreign dividends
- 53.20(422) Employer social security credit for tips
- 53.21(422) Deduction of gifts, grants, or donations

CHAPTER 54

ALLOCATION AND APPORTIONMENT

- 54.1(422) Basis of corporate tax
- 54.2(422) Allocation or apportionment of investment income
- 54.3(422) Application of related expense to allocable interest, dividends, rents and royalties—tax periods beginning on or after January 1, 1978
- 54.4(422) Net gains and losses from the sale of assets
- 54.5(422) Where income is derived from the manufacture or sale of tangible personal property
- 54.6(422) Apportionment of income derived from business other than the manufacture or sale of tangible personal property

- 54.7(422) Apportionment of income of transportation, communications, and certain public utilities corporations
- 54.8(422) Apportionment of income derived from more than one business activity carried on within a single corporate structure
- 54.9(422) Allocation and apportionment of income in special cases

CHAPTER 55

ASSESSMENTS, REFUNDS, APPEALS

- 55.1(422) Notice of discrepancies
- 55.2(422) Notice of assessment
- 55.3(422) Refund of overpaid tax
- 55.4(422) Abatement of tax
- 55.5(422) Protests

CHAPTER 56

ESTIMATED TAX FOR CORPORATIONS

- 56.1(422) Who must pay estimated tax
- 56.2(422) Time for filing and payment of tax
- 56.3(422) Special estimate periods
- 56.4(422) Reporting forms
- 56.5(422) Penalties
- 56.6(422) Overpayment of estimated tax

TITLE VII

FRANCHISE

CHAPTER 57

ADMINISTRATION

- 57.1(422) Definitions
- 57.2(422) Statutes of limitation
- 57.3(422) Retention of records
- 57.4(422) Authority for deductions
- 57.5(422) Jeopardy assessments
- 57.6(422) Information deemed confidential
- 57.7(422) Power of attorney
- 57.8(422) Delegation to audit and examine

CHAPTER 58

FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST, AND ALLOCATION OF TAX REVENUES

- 58.1(422) Who must file
- 58.2(422) Time and place for filing return
- 58.3(422) Form for filing
- 58.4(422) Payment of tax
- 58.5(422) Minimum tax
- 58.6(422) Refunds and overpayments
- 58.7(422) Allocation of franchise tax revenues

CHAPTER 59

DETERMINATION OF NET INCOME

- 59.1(422) Computation of net income for financial institutions
- 59.2(422) Net operating loss carrybacks and carryovers
- 59.3(422) Capital loss carryback
- 59.4(422) Net operating and capital loss carrybacks and carryovers
- 59.5(422) Interest and dividends from federal securities
- 59.6(422) Interest and dividends from foreign securities and securities of states and other political subdivisions
- 59.7(422) Safe harbor leases
- 59.8(422) Additional deduction for wages paid or accrued for work done in Iowa by certain individuals
- 59.9(422) Jobs tax credit
- 59.10 Reserved
- 59.11(422) Gains and losses on property acquired before January 1, 1934
- 59.12(422) Federal income tax deduction
- 59.13(422) Iowa franchise taxes
- 59.14(422) Method of accounting, accounting period
- 59.15(422) Consolidated returns
- 59.16(422) Federal rulings and regulations
- 59.17(422) Disallowance of private club expenses
- 59.18(422) Depreciation of speculative shell buildings
- 59.19(422) Deduction of multipurpose vehicle registration fee
- 59.20(422) Disallowance of expenses to carry an investment subsidiary for tax years which begin on or after January 1, 1995
- 59.21(422) S corporation financial institutions
- 59.22(422) Deduction of gifts, grants, or donations
- 59.23 and 59.24 Reserved

ALLOCATION AND APPORTIONMENT

- 59.25(422) Basis of franchise tax
- 59.26(422) Allocation and apportionment
- 59.27(422) Net gains and losses from the sale of assets
- 59.28(422) Apportionment factor
- 59.29(422) Allocation and apportionment of income in special cases

CHAPTER 60

ASSESSMENTS, REFUNDS, APPEALS

- 60.1(422) Notice of discrepancies
- 60.2(422) Notice of assessment
- 60.3(422) Refund of overpaid tax
- 60.4(422) Abatement of tax
- 60.5(422) Protests

CHAPTER 61

ESTIMATED TAX FOR FINANCIAL INSTITUTIONS

- 61.1(422) Who must pay estimated tax
- 61.2(422) Time for filing and payment of tax
- 61.3(422) Special estimate periods
- 61.4(422) Reporting forms
- 61.5(422) Penalties
- 61.6(422) Overpayment of estimated tax

CHAPTER 62

Reserved

TITLE VIII
MOTOR FUEL

CHAPTER 63
ADMINISTRATION

- 63.1(452A) Definitions
- 63.2(452A) Statute of limitations,
supplemental assessments and
refund adjustments
- 63.3(452A) Taxpayers required to keep
records
- 63.4(452A) Audit—costs
- 63.5(452A) Estimate gallonage
- 63.6(452A) Timely filing of reports—
remittances—application
requests
- 63.7(452A) Extension of time to file
- 63.8 to 63.10 Reserved
- 63.11(452A) Application of remittance
- 63.12(452A) Reports—records—variations
- 63.13(452A) Form of invoice
- 63.14(452A) Credit card invoices
- 63.15(452A) Original invoice retained by
purchaser—certified copy if
lost
- 63.16(452A) Notice of meter seal breakage
- 63.17(452A) Taxes erroneously or illegally
collected
- 63.18(452A) Credentials and receipts
- 63.19(452A) Information confidential
- 63.20(452A) Delegation to audit and examine
- 63.21(452A) Practice and procedure before the
department of revenue and
finance
- 63.22(452A) Time for filing protest
- 63.23(452A) Bonding procedure
- 63.24(452A) Crediting gas tax refunds
- 63.25(452A) Time limitations on filing for
credits or refunds
- 63.26(452A) Distributor licenses
- 63.27(452A) Reinstatement of license
canceled for cause

CHAPTER 64
MOTOR FUEL

- 64.1(452A) Definitions
- 64.2(452A) Time tax attaches—responsible
party
- 64.3(452A) Exemptions
- 64.4(452A) Ethanol blended gasoline
exemption
- 64.5(452A) Tax reports—computations
- 64.6(452A) Distributors licensed
- 64.7(452A) Credit to licensee—
adjustments—limitations
- 64.8(452A) Refund to nonlicensee—
nonhighway use of ethanol
blended gasoline
- 64.9(452A) Refund permit
- 64.10(452A) Revocation of refund permit
- 64.11(452A) Income tax credit in lieu of
refund
- 64.12(452A) Refund to nonlicensee—
casualty loss
- 64.13(452A) Reduction of refund or
credit—sales tax
- 64.14(452A) Audit of farming operations
- 64.15(452A) State of Iowa, political
subdivisions, or regional
transit systems
- 64.16(452A) Terminal withdrawals—
meters
- 64.17(452A) Terminal reports—records
- 64.18(452A) Method of reporting taxable
gallonage
- 64.19(452A) Transportation reports
- 64.20(452A) Bill of lading or manifest
requirements
- 64.21(452A) Price posting
- 64.22(452A) Contract carriers

CHAPTER 65
SPECIAL FUEL

- 65.1(452A) Definitions
- 65.2(452A) Time tax attaches—responsible party
- 65.3(452A) Motor vehicle or aircraft special fuel holding tank
- 65.4(452A) Special fuel distributors
- 65.5(452A) Duty of the distributor to ascertain the status of purchaser
- 65.6(452A) Persons authorized to place special fuel in the fuel supply tank of a motor vehicle or aircraft
- 65.7(452A) Requirements to be licensed
- 65.8(452A) Licensed metered pumps
- 65.9(452A) Single license for each location
- 65.10(452A) Dealer's and user's license nonassignable
- 65.11(452A) Separate storage—bulk sales—highway or aircraft use
- 65.12(452A) Combined storage—bulk sales—highway/aircraft sales or use
- 65.13(452A) Exemption certificates
- 65.14(452A) Tank vehicles
- 65.15(452A) Special fuel sold to the state of Iowa, its political subdivisions, contract carriers under contract with public schools to transport pupils or regional transit systems
- 65.16(452A) Refunds to persons not licensed under chapter 452A
- 65.17(452A) Credit to persons licensed under chapter 452A
- 65.18(452A) Sales tax charged if sale is exempt from fuel tax
- 65.19(452A) Location of records—special fuel users and dealers
- 65.20(452A) Natural gas used as special fuel—time tax attaches—responsible party
- 65.21(452A) Key/card-activated pumps

CHAPTER 66
Reserved

CHAPTER 67
ADMINISTRATION

- 67.1(452A) Definitions
- 67.2(452A) Statute of limitations, supplemental assessments and refund adjustments
- 67.3(452A) Taxpayers required to keep records
- 67.4(452A) Audit—costs
- 67.5(452A) Estimate gallonage
- 67.6(452A) Timely filing of returns, reports, remittances, or application requests
- 67.7(452A) Extension of time to file
- 67.8(452A) Penalty and interest
- 67.9(452A) Penalty and enforcement provisions
- 67.10(452A) Application of remittance
- 67.11(452A) Reports, returns, records—variations
- 67.12(452A) Form of invoice
- 67.13(452A) Credit card invoices
- 67.14(452A) Original invoice retained by purchaser—certified copy if lost
- 67.15(452A) Taxes erroneously or illegally collected
- 67.16(452A) Credentials and receipts
- 67.17(452A) Information confidential
- 67.18(452A) Delegation to audit and examine
- 67.19(452A) Practice and procedure before the department of revenue and finance
- 67.20(452A) Time for filing protest
- 67.21(452A) Bonding procedure
- 67.22(452A) Tax refund offset
- 67.23(452A) Supplier, restrictive supplier, importer, exporter, blender, dealer, or user licenses
- 67.24(452A) Reinstatement of license canceled for cause
- 67.25(452A) Fuel used in implements of husbandry

CHAPTER 68
MOTOR FUEL AND UNDYED
SPECIAL FUEL

- 68.1(452A) Definitions
- 68.2(452A) Tax rates—time tax attaches—
responsible party
- 68.3(452A) Exemption
- 68.4(452A) Ethanol-blended gasoline
taxation—nonterminal
location
- 68.5(452A) Tax reports—computations
- 68.6(452A) Distribution allowance
- 68.7(452A) Supplier credit—uncollectible
account
- 68.8(452A) Refunds
- 68.9(452A) Claim for refund—payment of
claim
- 68.10(452A) Refund permit
- 68.11(452A) Revocation of refund permit
- 68.12(452A) Income tax credit in lieu of
refund
- 68.13(452A) Reduction of refund—sales tax
- 68.14(452A) Terminal withdrawals—meters
- 68.15(452A) Terminal reports—records
- 68.16(452A) Method of reporting taxable
gallorage
- 68.17(452A) Transportation reports
- 68.18(452A) Bill of lading or manifest
requirements

CHAPTER 69
LIQUEFIED PETROLEUM GAS—
COMPRESSED NATURAL GAS

- 69.1(452A) Definitions
- 69.2(452A) Tax rates—time tax attaches—
responsible party—payment
of the tax
- 69.3(452A) Penalty and interest
- 69.4(452A) Bonding procedure
- 69.5(452A) Persons authorized to place
L.P.G. or C.N.G. in the fuel
supply tank of a motor vehicle

- 69.6(452A) Requirements to be licensed
- 69.7(452A) Licensed metered pumps
- 69.8(452A) Single license for each location
- 69.9(452A) Dealer's and user's license
nonassignable
- 69.10(452A) Separate storage—bulk
sales—highway use
- 69.11(452A) Combined storage—bulk
sales—highway sales or use
- 69.12(452A) Exemption certificates
- 69.13(452A) L.P.G. sold to the state of Iowa,
its political subdivisions,
contract carriers under
contract with public schools to
transport pupils or regional
transit systems
- 69.14(452A) Refunds
- 69.15(452A) Notice of meter seal breakage
- 69.16(452A) Location of records—L.P.G. or
C.N.G. users and dealers

TITLE IX
PROPERTY

CHAPTER 70
REPLACEMENT TAX AND
STATEWIDE PROPERTY TAX

DIVISION I
REPLACEMENT TAX

- 70.1(437A) Who must file return
- 70.2(437A) Time and place for filing return
- 70.3(437A) Form for filing
- 70.4(437A) Payment of tax
- 70.5(437A) Statute of limitations
- 70.6(437A) Billings
- 70.7(437A) Refunds
- 70.8(437A) Abatement of tax
- 70.9(437A) Taxpayers required to keep records
- 70.10(437A) Credentials
- 70.11(437A) Audit of records
- 70.12(437A) Collections
- 70.13(437A) Information confidential

DIVISION II
STATEWIDE PROPERTY TAX

- 70.14(437A) Who must file return
- 70.15(437A) Time and place for filing return
- 70.16(437A) Form for filing
- 70.17(437A) Payment of tax
- 70.18(437A) Statute of limitations
- 70.19(437A) Billings
- 70.20(437A) Refunds
- 70.21(437A) Abatement of tax
- 70.22(437A) Taxpayers required to keep records
- 70.23(437A) Credentials
- 70.24(437A) Audit of records

CHAPTER 71
ASSESSMENT PRACTICES
AND EQUALIZATION

- 71.1(405,427A,428,441) Classification of real estate
- 71.2(421,428,441) Assessment and valuation of real estate
- 71.3(421,428,441) Valuation of agricultural real estate
- 71.4(421,428,441) Valuation of residential real estate
- 71.5(421,428,441) Valuation of commercial real estate
- 71.6(421,428,441) Valuation of industrial land and buildings

- 71.7(421,427A,428,441) Valuation of industrial machinery
- 71.8(428,441) Abstract of assessment
- 71.9(428,441) Reconciliation report
- 71.10(421) Assessment/sales ratio study
- 71.11(441) Equalization of assessments by class of property
- 71.12(441) Determination of aggregate actual values
- 71.13(441) Tentative equalization notices
- 71.14(441) Hearings before the director
- 71.15(441) Final equalization order
- 71.16(441) Alternative method of implementing equalization orders
- 71.17(441) Special session of boards of review
- 71.18(441) Judgment of assessors and local boards of review
- 71.19(441) Conference boards
- 71.20(441) Board of review
- 71.21(428,441) Assessors
- 71.22 to 71.24 Reserved
- 71.25(441,443) Omitted assessments

CHAPTER 72
EXAMINATION AND CERTIFICATION
OF ASSESSORS AND
DEPUTY ASSESSORS

- 72.1(441) Application for examination
- 72.2(441) Examinations
- 72.3(441) Equivalent of high school diploma
- 72.4(441) Appraisal-related experience
- 72.5(441) Regular certification
- 72.6(441) Temporary certification
- 72.7(441) Restricted certification
- 72.8(441) Deputy assessors—regular certification
- 72.9(441) Deputy assessors—restricted certification
- 72.10(441) Appointment of deputy assessors
- 72.11(441) Special examinations
- 72.12(441) Register of eligible candidates
- 72.13(441) Course of study for provisional appointees
- 72.14(441) Examining board
- 72.15(441) Appointment of assessor
- 72.16(441) Reappointment of assessor
- 72.17(441) Removal of assessor
- 72.18(421,441) Courses offered by the department of revenue and finance

CHAPTER 73
PROPERTY TAX CREDIT AND
RENT REIMBURSEMENT

- 73.1(425) Eligible claimants
- 73.2(425) Separate homesteads—husband
and wife property tax credit
- 73.3(425) Dual claims
- 73.4(425) Multipurpose building
- 73.5(425) Multidwelling
- 73.6(425) Income
- 73.7(425) Joint tenancy
- 73.8(425) Amended claim
- 73.9(425) Simultaneous homesteads
- 73.10(425) Confidential information
- 73.11(425) Mobile, modular, and
manufactured homes
- 73.12(425) Totally disabled
- 73.13(425) Nursing homes
- 73.14(425) Household
- 73.15(425) Homestead
- 73.16(425) Household income
- 73.17(425) Timely filing of claims
- 73.18(425) Separate homestead—husband
and wife rent reimbursements
- 73.19(425) Gross rent/rent constituting
property taxes paid
- 73.20(425) Leased land
- 73.21(425) Property: Taxable status
- 73.22(425) Special assessments
- 73.23(425) Suspended, delinquent, or
canceled taxes
- 73.24(425) Income: Spouse
- 73.25(425) Common law marriage
- 73.26 Reserved
- 73.27(425) Special assessment credit
- 73.28(425) Credit applied
- 73.29(425) Deceased claimant
- 73.30(425) Audit of claim
- 73.31(425) Extension of time for filing a
claim
- 73.32(425) Annual adjustment factor

CHAPTER 74
MOBILE, MODULAR, AND
MANUFACTURED HOME TAX

- 74.1(435) Definitions
- 74.2(435) Movement of home to another
county
- 74.3(435) Sale of home
- 74.4(435) Reduced tax rate
- 74.5(435) Taxation—real estate
- 74.6(435) Taxation—square footage
- 74.7(435) Audit by department of revenue
and finance
- 74.8(435) Collection of tax

CHAPTER 75
PROPERTY TAX ADMINISTRATION

- 75.1(441) Tax year
- 75.2(445) Partial payment of tax
- 75.3(445) When delinquent
- 75.4(446) Payment of subsequent year
taxes by purchaser
- 75.5(428,433,434,437,438) Central
assessment
confidentiality

CHAPTER 76
DETERMINATION OF VALUE
OF RAILROAD COMPANIES

- 76.1(434) Definitions of terms
- 76.2(434) Filing of annual reports
- 76.3(434) Comparable sales
- 76.4(434) Stock and debt approach to unit
value
- 76.5(434) Income capitalization approach
to unit value
- 76.6(434) Cost approach to unit value
- 76.7(434) Correlation
- 76.8(434) Allocation of unit value to state
- 76.9(434) Exclusions

CHAPTER 77
DETERMINATION OF VALUE
OF UTILITY COMPANIES

- 77.1(428,433,437,438) Definition of terms
- 77.2(428,433,437,438) Filing of annual reports
- 77.3(428,433,437,438) Comparable sales
- 77.4(428,433,437,438) Stock and debt approach to unit value
- 77.5(428,433,437,438) Income capitalization approach to unit value
- 77.6(428,433,437,438) Cost approach to unit value
- 77.7(428,433,437,438) Correlation
- 77.8(428,433,437,438) Allocation of unit value to state

- CHAPTER 78
PROPERTY TAX EXEMPTIONS
- 78.1(427,441) Responsibility of local assessors
 - 78.2(441) Responsibility of local boards of review
 - 78.3(427) Responsibility of director of revenue and finance
 - 78.4(427) Application for exemption
 - 78.5(427) Partial exemptions
 - 78.6(427,441) Taxable status of property

- CHAPTER 79
REAL ESTATE TRANSFER TAX AND
DECLARATIONS OF VALUE
- 79.1(428A) Real estate transfer tax:
Responsibility of county recorders
 - 79.2(428A) Taxable status of real estate transfers
 - 79.3(428A) Declarations of value:
Responsibility of county recorders and city and county assessors
 - 79.4(428A) Certain transfers of agricultural realty
 - 79.5(428A) Form completion and filing requirements
 - 79.6(428A) Public access to declarations of value

CHAPTER 80
PROPERTY TAX CREDITS
AND EXEMPTIONS

- 80.1(425) Homestead tax credit
- 80.2(426A,427) Military service tax exemption
- 80.3(427) Pollution control and recycling property tax exemption
- 80.4(427) Low-rent housing for the elderly and persons with disabilities
- 80.5(427) Speculative shell buildings
- 80.6(427B) Industrial property tax exemption
- 80.7(427B) Assessment of computers and industrial machinery and equipment
- 80.8(404) Urban revitalization partial exemption
- 80.9(427C,441) Forest and fruit-tree reservations
- 80.10(427B) Underground storage tanks
- 80.11(425A) Family farm tax credit
- 80.12(427) Methane gas conversion property
- 80.13(427B) Wind energy conversion property

TITLE X
CIGARETTES AND TOBACCO

- CHAPTER 81
ADMINISTRATION
- 81.1(453A) Definitions
 - 81.2(453A) Credentials and receipts
 - 81.3(453A) Examination of records
 - 81.4(453A) Records
 - 81.5(453A) Form of invoice
 - 81.6(453A) Audit of records—cost, supplemental assessments and refund adjustments
 - 81.7(453A) Bonds
 - 81.8 to 81.10 Reserved
 - 81.11(453A) Appeal—practice and procedure before the department
 - 81.12(453A) Permit—license revocation
 - 81.13(453A) Permit applications and denials
 - 81.14(453A) Confidential information
 - 81.15 Reserved
 - 81.16(453A) Inventory tax

CHAPTER 82
CIGARETTE TAX

- 82.1(453A) Permits required
- 82.2(453A) Partial year permits—
payment—refund—
exchange
- 82.3(453A) Bond requirements
- 82.4(453A) Cigarette tax—attachment—
exemption—exclusivity of tax
- 82.5(453A) Cigarette tax stamps
- 82.6(453A) Banks authorized to sell stamps
or meter settings—
requirements—restrictions
- 82.7(453A) Purchase of cigarette tax
stamps—discount
- 82.8(453A) Affixing stamps
- 82.9(453A) Distributor reports
- 82.10(453A) Manufacturer's samples
- 82.11(453A) Refund of tax—unused and
destroyed stamps

CHAPTER 83
TOBACCO TAX

- 83.1(453A) Licenses
- 83.2(453A) Distributor bond
- 83.3(453A) Tax on tobacco products
- 83.4(453A) Tax on little cigars
- 83.5(453A) Distributor discount
- 83.6(453A) Distributor reports
- 83.7(453A) Consumer's report
- 83.8(453A) Transporter's report
- 83.9(453A) Free samples
- 83.10(453A) Return of taxes
- 83.11(453A) Sales exempt from tax

CHAPTER 84
UNFAIR CIGARETTE SALES

- 84.1(421B) Definitions
- 84.2(421B) Minimum price
- 84.3(421B) Combination sales
- 84.4(421B) Retail redemption of coupons
- 84.5(421B) Exempt sales
- 84.6(421B) Notification of manufacturer's
price increase
- 84.7(421B) Permit revocation

CHAPTER 85
Reserved

TITLE XI
*INHERITANCE, ESTATE, GENERATION
SKIPPING, AND FIDUCIARY INCOME TAX*

CHAPTER 86
INHERITANCE TAX

- 86.1(450) Administration
- 86.2(450) Inheritance tax returns and
payment of tax
- 86.3(450) Audits, assessments and refunds
- 86.4(450) Appeals
- 86.5(450) Gross estate
- 86.6(450) The net estate
- 86.7(450) Life estate, remainder and
annuity tables—in general
- 86.8(450B) Special use valuation
- 86.9(450) Market value in the ordinary
course of trade
- 86.10(450) Alternate valuation date
- 86.11(450) Valuation—special problem areas
- 86.12(450) The inheritance tax clearance
- 86.13(450) No lien on the surviving spouse's
share of the estate
- 86.14(450) Computation of shares

CHAPTER 87
IOWA ESTATE TAX

- 87.1(451) Administration
- 87.2(451) Confidential and nonconfidential
information
- 87.3(451) Tax imposed, tax returns, and tax
due
- 87.4(451) Audits, assessments and refunds
- 87.5(451) Appeals

CHAPTER 88
GENERATION SKIPPING TRANSFER TAX

- 88.1(450A) Administration
- 88.2(450A) Confidential and nonconfidential
information
- 88.3(450A) Tax imposed, tax due and tax
returns
- 88.4(450A) Audits, assessments and refunds
- 88.5(450A) Appeals
- 88.6(450A) Generation skipping transfers
prior to Public Law 99-514

CHAPTER 89	
FIDUCIARY INCOME TAX	
89.1(422)	Administration
89.2(422)	Confidentiality
89.3(422)	Situs of trusts
89.4(422)	Fiduciary returns and payment of the tax
89.5(422)	Extension of time to file and pay the tax
89.6	Reserved
89.7(422)	Interest or refunds on net operating loss carrybacks
89.8(422)	Reportable income and deductions
89.9(422)	Audits, assessments and refunds
89.10(422)	The income tax certificate of acquittance
89.11(422)	Appeals to the director

CHAPTER 90

Reserved

TITLE XII

*MARIJUANA AND CONTROLLED
SUBSTANCES STAMP TAX*

CHAPTER 91

ADMINISTRATION OF MARIJUANA AND
CONTROLLED SUBSTANCES STAMP TAX

91.1(453B)	Marijuana and controlled substances stamp tax
91.2(453B)	Sales of stamps
91.3(453B)	Refunds pertaining to unused stamps

CHAPTERS 92 to 96

Reserved

TITLE XIII

CHAPTERS 97 to 101

Reserved

TITLE XIV

HOTEL AND MOTEL TAX

CHAPTER 102

Reserved

CHAPTER 103	
HOTEL AND MOTEL—ADMINISTRATION	
103.1(422A)	Definitions
103.2(422A)	Statute of limitations, supplemental assessments and refund adjustments
103.3(422A)	Credentials and receipts
103.4(422A)	Retailers required to keep records
103.5(422A)	Audit of records
103.6(422A)	Billings
103.7(422A)	Collections
103.8(422A)	No property exempt from distress and sale
103.9(422A)	Information confidential
103.10(422A)	Bonding procedure
103.11(422A)	Sales tax
103.12(422A)	Judicial review
103.13(422A)	Registration
103.14(422A)	Notification
103.15(422A)	Certification of funds

CHAPTER 104

HOTEL AND MOTEL—FILING RETURNS,
PAYMENT OF TAX, PENALTY,
AND INTEREST

104.1(422A)	Returns, time for filing
104.2(422A)	Remittances
104.3(422A)	Permits
104.4(422A)	Sale of business
104.5(422A)	Bankruptcy, insolvency or assignment for benefit of creditors
104.6(422A)	Claim for refund of tax
104.7(422A)	Application of payments
104.8 and 104.9	Reserved
104.10(422A)	Extension of time for filing
104.11(421,422A)	Personal liability of corporate officers and partners for unpaid tax
104.12(421,422A)	Good faith exception for successor liability

CHAPTER 105

HOTEL AND MOTEL—
IMPOSITION OF TAX

105.1(422A)	Local option
105.2(422A)	Tax rate
105.3(422A)	Tax base
105.4(422A)	Imposition dates
105.5(422A)	Adding or absorbing tax
105.6(422A)	Termination dates

CHAPTER 106
Reserved

TITLE XV
*LOCAL OPTION SALES AND
SERVICE TAX*

CHAPTER 107
LOCAL OPTION SALES AND
SERVICE TAX

- 107.1(422B) Definitions
- 107.2(422B) Local option sales and service tax
- 107.3(422B) Transactions subject to and excluded from local option sales tax
- 107.4(422B) Transactions subject to and excluded from local option service tax
- 107.5(422B) Single contracts for taxable services performed partly within and partly outside of an area of a county imposing the local option service tax
- 107.6(422B) Motor vehicle, recreational vehicle, and recreational boat rental subject to local option service tax
- 107.7(422B) Special rules regarding utility payments
- 107.8(422B) Contacts with county necessary to impose collection obligation upon a retailer
- 107.9(422B) Sales not subject to local option tax, including transactions subject to Iowa use tax
- 107.10(422B) Local option sales and service tax payments to local governments
- 107.11(422B) Procedure if county of receipt's origins is unknown
- 107.12(422B) Computation of local option tax due from mixed sales on excursion boats
- 107.13(421,422B) Officers and partners, personal liability for unpaid tax
- 107.14(422B) Local option sales and service tax imposed by a city

CHAPTER 108
LOCAL OPTION SCHOOL
INFRASTRUCTURE SALES
AND SERVICE TAX

- 108.1(77GA,HF2282) Definitions
- 108.2(77GA,HF2282) Authorization, rate of tax, imposition, use of revenues, and administration
- 108.3(77GA,HF2282) Collection of the tax
- 108.4(77GA,HF2282) Similarities to the local option sales and service tax imposed in Iowa Code chapter 422B and 701—Chapter 107
- 108.5(77GA,HF2282) Sales not subject to local option tax, including transactions subject to Iowa use tax
- 108.6(77GA,HF2282) Deposits of receipts
- 108.7(77GA,HF2282) Local option school infrastructure tax payments to school districts

CHAPTERS 109 to 119
Reserved

TITLE XVI
REASSESSMENT EXPENSE FUND

CHAPTER 120
ORGANIZATION AND OPERATION

- 120.1(421) Organization of committee
- 120.2(421) Application for loan
- 120.3(421) Criteria for granting loan

CHAPTER 121
Reserved

TITLE XVII
ASSESSOR CONTINUING EDUCATION

CHAPTER 122
ADMINISTRATION

- 122.1(441) Establishment
- 122.2(441) General operation
- 122.3(441) Location
- 122.4(441) Purpose

CHAPTER 123
CERTIFICATION

- 123.1(441) General
- 123.2(441) Confidentiality
- 123.3(441) Certification of assessors
- 123.4(441) Certification of deputy assessors
- 123.5(441) Type of credit
- 123.6(441) Retaking examination
- 123.7(441) Instructor credit
- 123.8(441) Conference board and assessor notification
- 123.9(441) Director of revenue and finance notification

CHAPTER 124
COURSES

- 124.1(441) Course selection
- 124.2(441) Scheduling of courses
- 124.3(441) Petitioning to add, delete or modify courses
- 124.4(441) Course participation
- 124.5(441) Retaking a course
- 124.6(441) Continuing education program for assessors

CHAPTER 125
REVIEW OF AGENCY ACTION

- 125.1(441) Decisions final
- 125.2(441) Grievance and appeal procedures

CHAPTERS 126 to 149
Reserved

TITLE XVIII
DEBT COLLECTION

CHAPTER 150
OFFSET OF DEBTS
OWED STATE AGENCIES

- 150.1(421) Definitions
- 150.2(421) Scope and purpose
- 150.3(421) Participation guidelines
- 150.4(421) Duties of the agency
- 150.5(421) Duties of the department—performance of the offset
- 150.6(421) Multiple claims—priority of payment
- 150.7(421) Payments of offset amounts
- 150.8(421) Reimbursement for offsetting liabilities
- 150.9(421) Confidentiality of information

- JUDICIAL OFFSET PROCEDURES
BEGINNING APRIL 17, 1998
- 150.10(421) Incorporation by reference
 - 150.11(421) Definitions

- 150.12(421) Applicability and procedure
- 150.13(421) Notice of offset
- 150.14(421) Procedure for contesting
- 150.15(421) Post offset notification and procedure
- 150.16(421) Report of satisfaction of obligations

CHAPTER 151
COLLECTION OF DEBTS OWED THE
STATE OF IOWA OR A STATE AGENCY

- 151.1(421) Definitions
- 151.2(421) Scope and purpose
- 151.3(421) Participation guidelines
- 151.4(421) Duties of the agency
- 151.5(421) Duties of the department—performance of collection
- 151.6(421) Payment of collected amounts
- 151.7(421) Reimbursement for collection of liabilities
- 151.8(421) Confidentiality of information

CHAPTER 152
DEBT COLLECTION AND SELLING
OF PROPERTY TO COLLECT
DELINQUENT DEBTS

- 152.1(421,422,626,642) Definitions
- 152.2(421,422,626,642) Sale of property
- 152.3(421,422,626,642) Means of sale

CHAPTER 153
Reserved

CHAPTER 154
CHALLENGES TO ADMINISTRATIVE
LEVIES AND PUBLICATION OF NAMES
OF DEBTORS

- 154.1(421) Definitions
- 154.2(421) Administrative levies
- 154.3(421) Challenges to administrative levies
- 154.4(421) Form and time of challenge
- 154.5(421) Issues that may be raised
- 154.6(421) Review of challenge
- 154.7(421) Actions where there is a mistake of fact
- 154.8(421) Action if there is not a mistake of fact
- 154.9 to 154.15 Reserved
- 154.16(421) List for publication
- 154.17(421) Names to be published
- 154.18(421) Release of information

CHAPTERS 155 to 200
Reserved

TITLE XIX
ACCOUNTING

CHAPTER 201
AUDITING CLAIMS

- 201.1(421) General provisions
- 201.2(421) Official travel
- 201.3(421) Temporary duty assignment
- 201.4(421) Authorization for travel
- 201.5(421) Mode of transportation
- 201.6(421) Subsistence allowance
- 201.7(421) Miscellaneous expense
- 201.8(421) State-owned vehicle

CHAPTER 202
Reserved

CHAPTER 203
EMPLOYEE PAYROLL DEDUCTIONS
“CHARITABLE ORGANIZATIONS”

- 203.1(70A) General provisions
- 203.2(70A) Qualifications
- 203.3(70A) Enrollment period
- 203.4(70A) Certification
- 203.5(70A) Payroll system
- 203.6(70A) Forms
- 203.7(70A) Payee
- 203.8(70A) Contribution limits
- 203.9(70A) Distribution of literature
- 203.10(70A) Number of contributions
- 203.11(70A) Cash contributions
- 203.12(70A) Terminations
- 203.13(70A) Authorization forms
- 203.14(70A) State held harmless
- 203.15(70A) Remittance

CHAPTER 204
PROFESSIONAL/TRADE DUES
DEDUCTIONS

- 204.1(70A) General provisions
- 204.2(70A) Qualifications
- 204.3(70A) Forms
- 204.4(70A) Deduction limits and frequency
- 204.5(70A) Distribution of literature
- 204.6(70A) Number of contributions
- 204.7(70A) Cash contributions
- 204.8(70A) Terminations
- 204.9(70A) Remittance
- 204.10(70A) Solicitation prohibited
- 204.11(70A) Annual review of participating employees

CHAPTER 205
Reserved

CHAPTER 206
INSURANCE DEDUCTIONS

- 206.1(70A) General provisions
- 206.2(70A) Qualifications
- 206.3(70A) Payroll system
- 206.4(70A) Forms
- 206.5(70A) Noneligible types of insurance
- 206.6(70A) Deduction limits and frequency
- 206.7(70A) Distribution of literature
- 206.8(70A) Number of contributions
- 206.9(70A) Cash contributions
- 206.10(70A) Terminations
- 206.11(70A) Remittance
- 206.12(70A) Solicitation prohibited
- 206.13(70A) Annual review of participating employees

CHAPTERS 207 to 209
Reserved

CHAPTER 210
PREPAYMENT OF EXPENSES

- 210.1(421) Definitions
- 210.2(421) Prepayment of expenses
- 210.3(421) Prepayment under special circumstances
- 210.4(421) Prior approval for prepayment of expenses